

H. Vernon Leitch

H. Vernon Leitch was born in Baltimore, **Maryland**, on July 29, 1891. He began his employment with the old Baltimore Trust Company, September 19, 1910.

He received his Law Degree at the University of Maryland in 1916 and was admitted to the Bar the same year.

He served in the Armed Forces in the First World War and, after having been discharged, resumed his duties with the Baltimore Trust Company.

He was made Trust Officer of the Baltimore National Bank on January 15, 1934, and continued his duties as such until his death on April 23, 1950.

Until the past few years, he was an active member of the Mount Yernon Methodist-Episcopal Church. He is survived by his wife, Mrs. Elsie Shock Leitch, a daughter, Mrs. Thayer L. Cook, and a grandson, Bryson Cook.

Arthur W. Machen

Arthur Webster Machen, cultured gentleman, devoted husband and father, profound scholar and one of Maryland's most distinguished lawyers, died on May 27, 1950, after a brief illness. Until he entered the hospital for an operation a few weeks before his death he was in his office as usual attending to his still very active practice. Only a little less than a year before, he celebrated the golden anniversary of his admission to the Bar by the Court of Appeals of Maryland. The news of his sudden death came as a distinct shock to the Bench and the Bar, and to the host of his friends and acquaintances.

Mr. Machen was born on March 18, 1877. His father had been one of the leaders of the Maryland Bar for more than half a century before his death in 1915. He received his preparatory education at the University School for Boys and then entered the Johns Hopkins University from which he graduated with his AB degree in 1896 at the head of his class. He received his legal education at the Harvard Law School where he was on the Board of the Harvard Law Review. He received his LLB degree *cum laude* there in 1899.

Upon his return to Baltimore, Mr. Machen began the practice of law in partnership with his father, a relationship which con-

tinned until the latter's death. Thereafter, he was successively a partner in the firms of Machen & Williams; Hershey, Machen, Donaldson and Williams; Armstrong, Machen & Allen; Armstrong, Machen, Allen & Eney and Armstrong, Machen & Eney. At the time of his death he was senior member of the latter firm consisting of himself and H. Vernon Eney, who had been associated with him for more than 23 years.

Within a few years after his admission to the Bar, Mr. Machen, after a most intensive study, began the writing of a massive treatise entitled "The Modern Law of Corporations". Published in 1908, this work was described by Mr. Justice (then Professor) Felix Frankfurter as "easily the best work extant on the subject". Some 25 years later the late Professor Henry Wigmore, author of "Wigmore on Evidence" referred to it as still the most scholarly work on corporations which had been published in this country.

Although his work on Corporations is now very much out of date in so far as modern statutes and authorities are concerned, it is, nevertheless, still in demand and even quoted by the Courts as a clear exposition of the basic principles of corporation law.

Mr. Machen's work on Corporations was followed almost immediately by the publication in 1910 of his "Treatise On The Federal Corporation Tax Law of 1909". He was also the author of a number of articles published in legal periodicals.

With the publication of these books, Mr. Machen became recognized as an authority on corporation and income tax matters. With the enactment of the first Estate Tax statute in 1916, he devoted himself to a more thorough study of that field of taxation and was very soon recognized as an authority on income and estate taxes and as an authority on all types of Maryland taxes. His interest and prominence in this field led to his appointment as Chairman of the State Tax Revision Commission constituted pursuant to legislation in 1927. This Commission undertook to rewrite in its entirety Article 81 of the Code, to arrange it in an orderly form, and to bring within it practically all laws relating to taxation in Maryland. The new Article 81 was enacted by the Legislature in 1929 and the success of the Commission is evidenced by the fact that despite the numerous changes in the tax laws and despite the work of many subsequent Tax Commissions, the framework and the outline of Article 81 remains as it was enacted in 1929.

Mr. Machen was widely known throughout the State of Maryland as a lawyer of great ability, as a lawyer's lawyer to whom other

members of the Bar could go for advice, and as a man of brilliant attainments whose mind was almost an encyclopedia of legal learning. His briefs were written with great force and clarity yet couched in simple language and always with the precise phrase to demolish his opponent's argument.

Mr. Machen was devoted to the study and practice of law. To him it was not merely a means of earning a livelihood; it was a way of life. To him no man could be a real lawyer unless he also regarded the practice of law as an absorbing, time consuming mistress to whom he must devote himself completely.

In addition to his brilliant career at the Bar, Mr. Machen actively entered into the field of public service and devoted much time and energy to civic and religious causes which commanded the respect of his discriminating conscience. He never failed to defend a position which he believed right, whatever the consequences to himself or his career. A consecrated Christian and ardent student of Scripture, he was particularly active in upholding the purity of his faith against the compromise of modern times. Although many differed with him on these and other issues, no one ever doubted his sincerity of purpose or dismissed his arguments with levity. He lived in the present and progressed with the changing times, but at the same time he was often referred to as a "link with the past", in that he inherited, absorbed and reflected much of the rare devotion to principle so characteristic of the many great men of the Maryland Bar living at the time he first entered upon the practice of law.

For the years 1939-1940, Mr. Machen served as President of this Association, a position which he always regarded as one of the highest honors ever bestowed upon him. During his administration and at his instigation, this Association instituted its Mid-Winter meetings which are now generally recognized as an integral part of its annual program. When the first such meeting (then called a "Special Meeting") was held in Baltimore in January, 1940, there were many who felt that the venture was unwise and doomed to failure. But Mr. Machen believed that, if given the opportunity, the lawyers of Maryland would welcome the chance to assemble once more during the year to exchange ideas and to keep abreast of the current affairs of this Association. His confidence has been vindicated, and the Mid-Winter meetings are now a well established tradition.

Air. Machen is survived by his widow, the former Helen Chase Woods of Baltimore; by a son, Arthur W. Machen, Jr., a member

of the liar and of this Association: and by two daughters, Miss Mary Gresham Machen and Mrs. C. Harvey Palmer, Jr.

In the death of Mr. Machen, the Maryland Bar and this Association have lost one of their most distinguished members, **but** one whose character, integrity and devotion to the law will remain long remembered, **not** only by his contemporaries but by many **younger** members of the Bar who knew him well and who unconsciously perhaps, will carry on in the same tradition of which he was so great a symbol.

W. Booth Settle

William Booth Settle, of the City of Baltimore, died on the 8th of April, 1950. Surviving him are his widow, Mrs. Nellie K. (Smith) Settle, two daughters, Mrs. Elizabeth S. Ruff, Mrs. **Mary** S. Ferguson, and a son, Dr. William B. Settle. There are also two sisters, Mrs. Alice Hutchison, Miss Sarah Settle, and a brother, John S. Settle, and two grandchildren, William Kirk and Jean Kingsbury Ferguson.

Mr. Settle was born at New Leeds, Cecil County, Maryland, on October 29, 1883, the son of John Scowcroft and Alice Booth Settle. Following his education at the Tome School and the Law School of the University of Maryland, he was admitted to the Bar of the State of Maryland, and to practice before the Supreme Bench of Baltimore on February 21, 1905.

From the outset of his professional career, Mr. Settle's interests were wide and varied, and in all of which he met with considerably more than average success. With some thirty years of experience as proprietor of the Commercial Printing and Stationery Company he acquired a knowledge of that business which was of infinite value to himself and to the Baltimore Stationers Association, of which he was counsel and secretary for many years. To the association and its members his advice and legal competence were of marked advantage, particularly during the days of the National Recovery Administration and the depression of which it was a part.

Of great interest in religious matters, Mr. Settle was an active member of the Eutaw Place Baptist Church where he taught a class of boys over a period of many years, and was a member of the choir. His fraternal activities brought him the honor of Master of Union Lodge Xo. 60, A. F. and A. M. He was a member of the Liar Associations of the City of Baltimore and State of Maryland and practiced in the United States Courts,

One had but to be associated with Mr. Settle to realize the magnitude of his legal knowledge and the skill with which he applied it. Always a profound student, both as to substance and as to procedure, he practiced his chosen profession with a zeal and aptitude which elicited the admiration of his adversaries as well as those with which he was associated.

Mr. Settle's interest in the practice and the study of law led him into a field which, in a sense, demonstrated his love for the profession and his scholarly attainment in it. This was his publication of the Law Service Encyclopedia which was produced to fill a real need in the State. In its fifteenth volume at the time of his death, it gave the practicing attorney, and to the law student a thorough, scholarly and readable digest of the law. The response of the members of the profession and their tributes to the work were, to Mr. Settle, among the highlights of his career.

To the many persons, members of the Bar, his friends, and to the public to whom he gave ready and able counsel and advice, the passing of W. Booth Settle will leave a void which cannot be readily filled.

Frederick J. Singley

Frederick J. Singley, a member of the Maryland Bar since 1900, died suddenly at his home in Baltimore on April 20, 1950. Although he had been in failing health for several years, he had spent the morning at his office, as had been his custom.

Born in Baltimore on June 11, 1878, the son of Henry and Louise Hellweg Singley, he attended the Baltimore Public Schools and graduated from the Baltimore City College in 1897. He studied law at the University of Maryland Law School, graduating in 1900, and was admitted to the Bar in that year.

Since his days as a law student, he had been associated with the law firm of Hinkley and Morris and its successor partnerships, and had been senior partner of the firm of Hinkley and Singley since 1940. In addition to his law practice, Mr. Singley was active in a number of business enterprises, and was a director of Houston Natural Gas Corporation, Central Savings Bank of Baltimore, New York Paper Company, Hilgartner Marble Company, Baltimore Steel Company, and other local concerns at the time of his death.

Mr. Singley also had numerous charitable and civic interests. He was a member of the Board of School Commissioners of Baltimore from 1920 to 1924, in which capacity he was instrumental in